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From:

Sent: Wednesday, December 29, 2010 5:13:56 PM

To:

Cc:

Subject: Fuel tax credits and math error

As we discussed over the phone, it is our position that the scenarios described in your memo are not math errors and cannot be assessed pursuant to math error procedures in section 6213(b)(1) and (2). Math errors are scenarios defined in section 6213(g)(2). You describe situations where taxpayers are intentionally overstating or fraudulently claiming fuel tax credits. Those are not math error scenarios. We therefore believe your answer and analysis with regard to question 8 in your memo to be incorrect.

Please let me know if you need anything further,